

AMENDMENTS TO THE CLAIMS

This listing of claims will replace all prior versions and listings of claims in the application:

LISTING OF CLAIMS:

Claims 1-24 (canceled).

25. (new): A method of manufacturing a face gear for transmitting power between two shafts which are perpendicular to each other in an offset state, the method comprising a step of:
utilizing a numerical controlled milling machine to form a plurality of tooth portions of the face gear.

26. (new): The method according to claim 25, wherein the face gear is directly machined by the numerical controlled milling machine to form the plurality of tooth portions.

27. (new): The method according to claim 25, wherein the numerical controlled milling machine machines a mold so as to form a portion for molding the plurality of tooth portions.

28. (new): The method according to claim 25, wherein the numerical controlled milling machine machines a mold-fabricating electrode for manufacturing a mold so as to form a portion corresponding to the plurality of tooth portions.

29. (new): The method according to claim 25, wherein an inclined surface is formed on a reverse surface of a surface on which the plurality of tooth portions are formed, and at least a

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portion of the reverse surface located substantially directly in the rear of the plurality of tooth portions is formed into a flat surface parallel to the surface on which the plurality of tooth portions are formed.

30. (new): The method according to claim 25, wherein the face gear is used in a winding drive mechanism of a fishing reel.

31. (new): The method according to claim 26, wherein the numerical controlled milling machine machines the plurality of tooth portions so as to form a plurality of stepped portions on each of the plurality of tooth portions.

32. (new): The method according to claim 31, further comprising the step of crushing the plurality of stepped portions so as to form a hardened layer.